

SEC. 2. The whole of said amount of taxes shall be paid in gold, or silver, or United States notes, and all moneys received by the treasurer in collection of taxes in excess of the amount required to defray the current expenses of the state government, together with any moneys belonging to the state, received from the United States Government, after settlement by the United States of the state accounts, shall also be set apart for the sinking fund, and shall be invested as required by section one of this act. In what tax to be paid.

SEC. 3. In case the sum set apart for the payment of interest and expenses on state loans exceeds the amount required for that purpose, the balance remaining in the fund after such payment, at the close of the fiscal year, shall be transferred to the fund for the current expenses of the state. Transfer of excesses.

SEC. 4. This act shall take effect and be in force from and after its passage. When act to take effect.

Approved March 6, 1868.

## CHAPTER XXIX.

*An Act to provide for the taxation of improvements on homestead claims made under the act of Congress, approved May twentieth (20), eighteen hundred and sixty-two (1862), entitled "An act to secure homesteads to actual settlers on the public domain, and the interest of claimant in such claims."* March 6, 1868.

- SECTION 1. Assessors annually to appraise the actual cash value of all improvements made on the public lands of the United States.
2. County Auditor to extend upon the personal tax rolls a tax against the owners of said improvements—how collected.
  3. The improvements upon said lands declared to be personal property within the meaning of this act.

4. Tax to be assessed only upon the improvements made on the land, and the interest of the claimant therein.
5. When act to take effect.

*Be it enacted by the Legislature of the State of Minnesota :*

Value of all improvements to be appraised annually.

SECTION 1. It shall be the duty of the assessors of the several towns and assessment districts in this state, at the time of making the assessment for the year eighteen hundred and sixty-eight (1868), and for any year thereafter to appraise and determine the actual cash value of all improvements made by settlers on the public lands of the United States, taken and settled upon under the provisions of an act of congress approved May twentieth (20), eighteen hundred and sixty-two (1862), entitled "An act to secure homesteads to actual settlers on the public domain, and of the interest of the claimant in and to such lands," and enter upon the general assessment roll the name of such person occupying or owning such improvements and having such interest, and a full description of the land claimed by said owner or occupant, also the value of such improvements and interest of the claimant, as appraised by him as aforesaid, and return the same to the county auditor of his county, with the other assessments made by him.

To be placed upon the personal tax roll—how collected.

SEC. 2. It shall be the duty of the county auditors in the several counties of this state, where there are such homestead settlers to extend on the personal tax rolls of their respective counties, upon the assessed valuation of such improvements and interest or upon the valuation of the same, as it may be fixed by the board of equalization of their respective counties (should the same be changed by said board) a tax against such of the owners of said improvements and interest, the same as is required by law to extend on other personal property in his county, which tax shall be collected in the same manner and at the same time as is provided by the laws of this state for the collection of taxes on personal property.

Declared to be personal property.

SEC. 3. The improvements of any person or persons upon any of the lands held or occupied as homesteads under and by virtue of said act of congress in which the title is in the United States, and the interest of such claimant in such lands, are hereby declared to be personal property within the meaning of this act.

What tax to be assessed on.

SEC. 4. No tax shall be assessed or levied on any lands held or occupied by settlers under said act of congress, other than on the improvements made on the same, and the

interest of the claimant therein so long as the fee of the same remains in the United States. When act to take effect.

SEC. 5. This act shall take effect and be in force from and after its passage.

Approved March 6, 1868.

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CHAPTER XXX.

*An Act to amend chapter forty-four (44), of Session Laws of eighteen hundred and sixty-seven (1867), being an act to amend chapter eleven (11), of General Statutes, relating to taxes.* February 27, 1868

SECTION 1. Amendment to Section 67, Chapter 11, of the General Statutes. Fees for publication.

2. When act to take effect.

*Be it enacted by the Legislature of the State of Minnesota:*

SECTION 1. That section sixty-seven (67), chapter eleven (11) of the general statutes, be amended so as to read as follows:

Sec. 67. There shall hereafter be allowed to the publishers of newspapers for advertising the delinquent and forfeited tax lists of the several counties, the sum of fifteen (15) cents for each description, and wherever more than one government subdivision or tract of land or town lot shall be included in a single descriptive sentence, the same shall be deemed one description, and the county auditor of each county shall charge the same to each tract when so advertised. Fees for publication.

SEC. 2. This act shall take effect and be in force from and after its passage. When act to take effect.

Approved February 27, 1868.